Previous references
424-05 1-2
117-05 1-2
44-06 1-2

Later references.

1908.
(Manuscript)

File No. 274 - 11

Serial Nos. 1—

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1—4

Part B for June 1909

SUBJECT

Octroi duty on betel leaves in the Banaras municipality

From the Board of Rev, Express No 374 of 5-1-09. Solicits sanction to the reduction of Octroi duty on betel leaves in the Banaras Bully from 4½ pies for bundle of 100 leaves, the rate recommended being authorized in the Chief Comrs Order No 2362-72/No 161 of 27.9.79

2. Do do No. 7680 of 10-2-09. Calls for information

3 From do No 611 of 25-2-09 Furnishes the information

4. Do do & Comptr. No 12146 of 5.6.09 Sanctions the proposal

G R. S. 58

GRS 11] 1908

GENERAL AND REVENUE SECRETARIAT

(Municipal)

4579

NOTES

File No 274-08

FILE HEADING

Octroi duty on betel leaves in the Bannur Municipality

From

The Pres^t of Municipalities, Mysore District

No 374 Dated 5^ 1 09 Received 7 1 09

Diary No 4579 | Enclos 1 | Spare Copies | Serial No 1

BRIEF ABSTRACT OF LETTER

Solicits sanction to the reduction of octroi duty on betel leaves in the Bannur Municipality from 4 to 2 pies per bundle of 200 leaves, the rate recommended being authorised in the Ch Comm^rs order No 3362-73/Jud 1618 27-9-79

NOTES AND ORDERS

The Municipal Board of Bannur consider that the rate of 4 pies per bundle of 200 leaves is heavy & recommend its reduction to 2 pies per bundle. The existing rate is in accordance with the Ch Com^rs Procs of Sept^r 1874

Submitted for orders

Does the Govt take action

Abstract—First sheet

GPB—10 000—3 4 07

Serial No

~~of the amount realized~~, in accordance with the G-O referred to If it does not, please refer to the G-O waiving the right-

Compare also the ~~value~~ ~~rate~~ ~~purchase~~ rates of the rate of duty on betel leaves to the value thereof with that of the rate of duty on ~~the~~ other articles to the value ~~thereof~~ of those articles

21/09 JWW II

Submitted

The Govt do~~es~~ not get one-half or any portion of the amount realized in accordance with the order referred to above Govt waived ~~their~~ right in favour of the Municipality in GO No 27-32 Rev (Cus) dt 6-10-93

Ref X

The values of the articles on which octroi duty is being levied are not ascertainable either from the "Prices Current" or from any other source available in the office Hence it is not possible to compare the rate of duty with the value of the article May the Dy Commr be asked to furnish this information?

Obsd The estimated amount of duty ~~realized~~ expected to be realized from betel-leaves in the Bazaars

~~Note~~—Contn sheet

Serial No

municipality is about 70 rupees The rate at which it is levied is in accordance with the Proceedings of Sept 1879 In 1893 Govt transferred to the municipalities their right to one half of the collections - The resolution of the Mc Board states that the rate is excessive The poorer classes no doubt consume toddy - leaves as much as if not more than the well to do classes and may benefit by the reduction ~~best~~ Any reduction must apply generally to all municipalities and in the case of some, it is likely to decrease the income perceptibly - The present season however is not favourable to the entertainment of any proposal towards ~~towards~~ to reduce the tax on luxuries -

9636/30/1909

18 Cr) 29/09 Circle

Request Dy: Collr's opinion - of Dist
What his opinion of the proposal that the present
& what the local diffe ...

Note—Contn sheet

GPB—50,000 18 5 08

Serial No	
	Leaves [illegible] 31 [illegible]
	please put up draft
	30 1 09 [illegible] II 03.
	Draft submitted
	[illegible] Issue
	3/2. 4 2 09 [illegible]
2	To the President of Banmpthis, Mayurbhanj No 7680 J/10-2-09
	Requests him to state his own opinion on the proposal (2) what its financial effect would be and (3) what the local selling price of betel leaves is per bundle of 100 leaves
3	From the above officer No 6118 J/25-3-09
	States that the average selling price of betel leaves is 10 pies per bundle of 100 leaves, that the average collection duty on this article amounts to about Rs 40/- per annum and that by reducing the duty from 4 to 2 pies per bundle the collection will also be reduced to Rs 20/- per annum and that as the article is largely consumed by all classes of people the duty on it may be reduced to 2 pies per bundle
	The financial condition of the Banmpth as per current yr. budget

Note—Contn sheet

Serial No

budget estimates, is as follows.

Opening balance on 1-7-08	Rs 2,829
Receipts during 1908-09	3,100
Total	5,929
Expenditure during 1908-09	4,420
Closing balance on 30-6-09	1,509

which is in excess of the prescribed minimum balance by Rs 734/-

It will thus be seen that the fall of revenue by Rs 20/- or thereabouts will not materially affect the finances of the Municipality

Submitted for orders

Working 1/4. It will be seen from the above figures that the estimated expenditure is more than the estimated income - no doubt, the reduction of the duty on betel leaves, if sanctioned, will not materially affect the Baramur Municipality, but sooner or later, similar proposals may come from other Municipalities also and a general reduction of the rate of duty will have to be borne

Note—Contn sheet

Serial No.

In the financial conditions of some of our municipalities such a general reduction may not be desirable - If however each individual case will be dealt with on its own merits apart from the general considerations on which the reduction is based, the proposal may be sanctioned

1st Cru) - 2-4-09 - Wilf

Are the Octroi rates uniform in all the Municipal towns or do they vary according to circumstances ?
A certain elasticity should be allowed to each municipal Council to adjust its rates & taxes to local conditions. In this view I would sanction the proposed reduction of octroi on betel leaves from 4 pies to 2 pies per bundle

[illegible] 2/4/09

1st Cru 2/4/09

2nd 5-2-09

Note—Contin. sheet.

C1/1—20,000—12-5-08

274 of 1908

Serial No

With reference to the 1st Councillor's order 8th April 1909, it is submitted that the rates of duty are not uniform in all the towns but vary according to circumstances In the Mysore District some of the Municipalities levy the duty at 2 pies per bundle of 100 and some others at the rate of 1 pie per bundle as shown below :—

Municipalities where the rate is 1 pie per bundle of 100 leaves	Municipalities where the rate is 2 pies per bundle of 100 leaves
(1) Yedatore	(1) Bannur
(2) Saligram	* (2) Sosale
(3) Gundlupet	(3) T. Narsipur
(4) Nagaradevankote	(4) Talkad
* (5) Sargur	(5) Melkote
* (6) Nurle	
(7) Periapatna	

Flag P — Flag S. — Flag M — N — O

* These have ceased to be municipalities at present

In some of the Municipalities in the Shimoga District e.g. Sirthalle and Honnale the rate of duty is one pie per bundle of 100 leaves — J + I

In the Kadur Municipality the rate of duty was at first fixed at 2 pies per bundle of 100 leaves At the Municipal Council's recommendation the rate was reduced to one pie per bundle of leaves Attention is respectfully invited — Flag K

Note—Contn. sheet

GPB—30,000—13-5-08

(Form No. 12)
General and Revenue Secretariat

Ind File No. 274 of 1908

Serial No.	
	Late 1st Councillor Mr. C. Srinivasiengar's note dated 21-8-1905 in Immpl. file 117-05 about the reduction of the rate of octroi duty on betel leaves in small non-District head quarter Municipalities.
	Submitted for orders.
	The octroi duty on betel leaves varies It is two pies per 100 leaves in some places and one pie in some other places - In Madura, it was reduced from two pies to one pie -
	Forwarded to Br II for favour of opinion as regards the reduction proposed
	15-4-09.
	Submitted
	19/4
	~~A good deal when the municipality of Bannur have passed the resolution to reduce the duty because the existing rate presses hard on the people~~ It seems doubtful if the benefit of the reduction will really reach the

Hon Dr 8-7 for Dir 16/4

Wt 1913—Govt Press

G.P.S. 1908—1-6-08—1,000

Serial No.

Subs
20/4

The loss resulting from the reduction is comparatively small and there is no financial objection to the proposal.

Attention is invited to the unsound Constitution of the finances pointed out by the Accountant Genl in his note dt 2-4-09 & to the consequent necessity to keep in future the Year's Expenditure as far as possible within the Year's Income.

Chief Sec
21/4/09

To Fin IV

This is a Council matter. Fin III 53 dt 5/4/09

Submitted with the opinion of Branch III.

Chief Sec 21/4. According to the schedule appended to the Notification dated 20th August 1906, the imposition of new taxes and the abolition of existing taxes are matters for Council. There are cases however where a proposal to reduce a tax is also dealt with as a Council case (Vide the Madras case.)

The 1st Cr has already expressed in his note dated 8th April 1909 in favour of the proposed reduction.

Secy) 23-4-09

Nurs—Contin. 2dcc.

GPD—94CD—18-9-08

G R S. 12]
General and Revenue Secretariat

Rel File No. 274 of 190 8

150

Serial No.

Submd to Rt C. with reference to his order of 9/4/09

CHB 29/4/09

44 29.4.09

The financial position of the Bannur municipality is sound. Betel leaf is not a luxury, but a necessity to the poorer classes. The revenue concerned is only Rs 207. The tax on betel leaves in this Municipality may be reduced to 2 pies per bundle of 200 leaves

Council matter

28/4/09

Circulate 28/4/09

28/4

The reduction may be sanctioned

30/4/09

542 1.5.09

Nms—Contn sheet

GPB—58.000—15-5-08

(25)

C 297
29 4 09

//

GENERAL AND REVENUE SECRETARIAT.

Council Matter

SUBJECT

Proposal to reduce the Octroi duty on betel leaves in the Bannur Municipality from 4 to 2 pies per bundle of 200 leaves.

CIRCULATED TO COUNCILLORS

By Order,

29th April 19 09

Secretary to Government

K P Puttanna Chetty, Esq., *First Councillor* — Seen by First Councillor.

H V Nanjundayya, Esq M.A., M.L., *Second Councillor*

12

Submitted to His Highness.

The proposal of the Bannur Municipal Council (Mysore District) concurred in by the First and the Second Councillors, to reduce the rate of duty on betel-leaves from 4 pies to 2 pies per 100 leaves, may be sanctioned. The loss of revenue involved is Rs.20 per annum.

200 leaves

13

6815

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

2007

Proposal to reduce the Octroi duty on betel leaves in the Bannur Municipality from 4 to 2 pies per 100 leaves.

908

Order

Sanctioned
K P W
18/5/09

Seen
25/5/09
Secy to H

Please hand up draft
16 5 09

G R S. 12]
General and Revenue Secretariat

Rev File No 274 of 1908 6825/14

Serial No	
	Draft as per orders is put up. Issue 31-5-09
4	To the Pres[t] of the Municipal, Negapore & Comp[t] No. 12146-785-6-09 Sanctions the reduction of octroi duty on betel leaves in the Nannur Municipality from 4 6-2 pies per bundle of 200 leaves

Note.—Contn sheet

G.P.S.—50,000—15-5-08

G.R.S. 15]

Facing sheet for Cases included in the schedule appended to Notification No. 36 of the 8th Aug 1902.

GENERAL AND REVENUE SECRETARIAT. 15

Subject— Proposal to reduce the Octroi duty on betel leaves in the Bannur Municipality from 4 to 2 pies per bundle of 200 leaves.

	Date	Initial of Officer himself or responsible Deputy
Received in the Secretariat	27-3-09	
Submitted to Secretary	28-4-09	
Submitted by Secretary to ~~Dewan or~~ Councillor in charge	26-4-09	
Returned to Secretary	28-4-09	
Circulated by Secretary for Council	29 4 09	
Forwarded by 1st Councillor	28 4 09	
Forwarded by 2nd Councillor	30-4-09	
Received in Secretariat	30-4 09	
Considered in Council		
Submitted to the Dewan	1.5 09	
Submitted to His Highness	12 5 09	
Orders passed by His Highness	18-5-09	
Final Orders issued		
Circulated to Councillors		
Passed on by the Councillor		
Returned to Secretary by Councillor		

GPB—1,000—9. 2-07

190

From
M Kantaraja Aru Esq, B A
By Commissioner,
Mysore District

To
K S Thamma Rao Esq, B A B L
Secy to the Govt of H H the Maha
raja of Mysore, Gen & Rev Depts

Dated 26th December
Despatched 5-1-09
Received

General No 374
No

Enclosure No One

Subject

Levy of octroi duty of 2 pies instead of 4 pies on a bundle of 200 betel-leaves in the Municipal Town of Bannur in T Narasipur Taluk

D4579

No
Enc No

OFFICE OF THE President Assistant and Municipal Board,
MYSORE DISTRICT,

Dated Mysore Camp 26th September 1903

To

H S Chamarajendra Iyer Esq, B. A. B. L
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
GENERAL AND REVENUE DEPARTMENTS

ml 274-08
SL-1

SIR,

With reference to G.O no 6295-96 / C730-98 of the 17th October 1901 S
sanctioning the levy of octroi duty on certain articles imported into the Bannur Municipal Town of the T Narasipura Taluk, I have the honour to submit an extract from the proceedings of the Municipal Board dated the 19th December 02 resolving that the duty on betel-leaves be reduced from 4 to 2 pies on a bundle of 200 leaves and to request that sanction of Government may be kindly obtained therefor the scale now recommended to be one sanctioned in the late Chief Commissioner's order no 3862-73 / Book 161 dated 27th September 1879. R

I have the honour to be,
Sir,
Your most obedient Servant.

G M Abdulla
President, Municipal Board,
Mysore District

2

19.12.08

[illegible]

[illegible]

[illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]

[illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]

× × × ×

VII [illegible]

Sd/- M Ramarao
Vice-President

Copy

[illegible]

Secs 178
08

C.R.S. 26]

File No. 274/08

Serial No. 2

Diary No of letter replied to 4579

No. 7680
ml 274-08
8/10-2-09

General and Revenue Secretariat
(Jail)
, the 190

To The Secy. to Govt. of Travancore,
Trivandrum.

Date of issue 10.2.09.

Signed by

His letter dt. 3/4 8/26-12-08 requesting sanction to the reduction of casual duty on Local Leaves in the Cannanore Municipality from 4 pies to 2 pies per Rupee of 2 Leaves.

Referring to the above, I am to request that the Secy. will be so good as to state what his own opinion is on the proposal, what its financial effect would be and what the Local selling price of Local leaves is per Rupee of 200

By order,

Secretary.
59 3/12.

Copy - one
sent
8/2

SUBJECT

List of enclosures

Copied by

Examined by

GPE—10,000—20-4-05

D6815 7

Enclosure No

OFFICE OF THE PRESIDENT OF DISTRICT AND
MUNICIPAL BOARD MYSORE DISTRICT
Dated Mysore 25th March 1909

To Kanthraraj Urs Esq BA
President of District and
Municipal Boards Mysore District

Chandrasekhara Aiyer Esq, BA BL
Secretary to Government,
General and Revenue Departments

ml 274-08
Sl-3

With reference to your docket-No 7680/ml 274-08-2 of the 10th February 1909 calling for certain information on the proposed reduction of Octroi duty on betel leaves in the Bannur Municipality, I have the honor to state that the local selling price of betel leaves is 10 pies per bundle of 200 and the average collection of duty on the article is about Rs 40/- per annum and by reducing the duty from 4 pies to 2 pies, the collection will also be reduced to 20 Rs per year. However I would like to suggest, in consideration of the fact that the article is consumed largely by all classes of people that the duty may be reduced from 4 pies to 2 pies per bundle of 200 leaves

I have the honor to be,
Sir,
Your most obedient, humble
servant
K Ranga Rao
for President of Mun.

ಪತ್ರಗಳು ಸಂಖ್ಯೆ
1908—1909

178
08

From

M. Kantharaj Urs Esq. BA
President of District and
Municipal Boards, Mysore District

To

K.S. Chandrasekharaniyer Esq, BA BL
Secretary to Government,
General and Revenue Departments

Dated 25th March 1909.

Despatched

Received

General No 611
No.

Enclosure No.

Subject

Suggesting that the duty of 4 pies on a bundle of 200 bamboo betel leaves be reduced to 2 pies in the Bangalore Municipality.

ab D 5

G R S 28]

File No 274-08
Serial No 4

Diary No of letter replied to 6815

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Rev)

, the 190

Date of issue 5 6 09

Signed by Narasimha

READ—

Correspondence ending with letter No 6118 25-3-09 from the Pres^t of the Municipalities, Mysore &t, requesting sanction to the Bannur Municipal Board's proposal to reduce the octroi duty on betel leaves from 4 pies to 2 pies per bundle of 200 leaves, the loss of revenue resulting therefrom being only about Rs 20/- per annum.

ORDER THEREON—NO

Order thereon 121467 mi 274 08

5 6 09 Sanctioned

Pres^t of the Municipalities, Mysore &t
Comptroller

Forteer
9/11/1
Over

SUBJECT

2/5 i- 1/10 Ass Temp 2/6